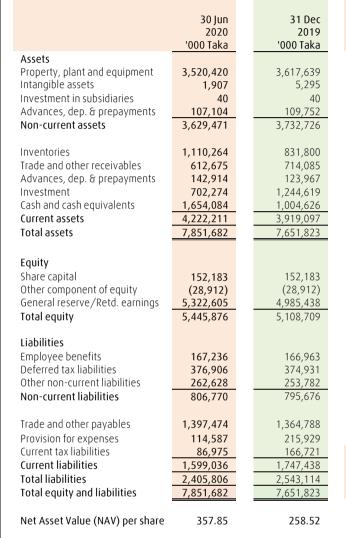
Linde Bangladesh Limited

Financial Statements. 2nd Quarter 2020.

Statement of Financial Position as at 30 June 2020 (unaudited)



Hyul Bundai

D. Hai.

Chairman Managing Director Chief Financial

Financial Company er Secretary

The Board has also adopted the following Information:

	30	30
	June	June
Particulars	2020	2019
	<u>Taka</u>	<u>Taka</u>
Net Asset Value (NAV) Per Share	357.85	293.34
Earnings Per Share (EPS)	25.16	36.76
Net Operating Cash Flow Per Share (NOCFPS)	13.74	53.39

Statement of Profit or Loss and other Comprehensive Income for the half year ended 30 June 2020 (unaudited)

	Jan 2020		Jan 2019	Apr 2020	Apr 2019
	to		to	to	to
	30 Jun 2020		30 Jun 2019	30 Jun 2020	30 Jun 2019
	'000Taka		'000 Taka	'000 Taka	'000 Taka
Revenue	2,007,962		2,834,968	611,419	1,409,491
Cost of sales	(1,088,071)		(1,609,114)	(325,734)	(797,107)
Gross profit	919,891		1,225,854	285,685	612,384
Other income/(loss)	(405,192)		(425,898)	(192,894)	(215,018)
Operating expenses	(5,718)		(5,803)	(3,528)	(6,121)
Profit from operations	508,981		794,153	89,263	391,245
Net finance income	39,012		19,155	18,291	11,536
Profit before WPPF Provision	547,993		813,308	107,554	402,781
Provision for WPPF	(27,400)		(40,665)	(5,426)	(20,181)
Profit before tax	520,593		772,643	102,128	382,600
Income tax expenses	(137,772)		(213,275)	(29,203)	(101,187)
Profit	382,821		559,368	72,926	281,413
Other comprehensive income/(loss)	-		2,791	-	1,294
Total comprehensive income for the period	382,821		562,159	72,926	282,707
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Earnings per share:

Mysel Buntai

Basic & diluted earnings per share (par value Tk 10) in taka

Aluggeman

Chief Financial Officer

Company Secretary

18.49

Statement of Cash Flow for the half year ended 30 June 2020 (unaudited)

Cash and cash equivalents as at 30 June

Jan 2019 Jan 2020 30 Jun 2020 30 Jun 2019 '000 Taka '000 Taka Cash flow from operating activities Cash receipts from customers 2,129,481 2,868,022 Cash paid to suppliers and employees (1,702,870) (1,911,400) Cash generated from operating activities 426,611 Income tax paid (217,518) (144,057) Net cash from operating activities 209,093 812,565 Cash flow from investing activities Payment for acquisition of property, plant (94,765)(175,364)Proceeds from sale of property, plant & equip. 4,056 Investment matured in fixed deposit receipts 542,345 (959,718) 17,182 Interest received 34,384 486,020 (1,117,804) Net cash used in investing activities Cash flow from financing activities Dividend paid (45,655) Net cash used in financing activities (570,685)Net (dec.)/incr. in cash & cash equivalents 649,458 (875,924)Cash and cash equivalents as at 1 January 1,004,626 1,604,201

1,654,084

728,277

Managing Director

Statement of Changes in Equity for the half year ended 30 June 2020 (unaudited)

	Share Capital <u>'000Taka</u>	Other Component Of Equity '000 Taka	Gen. res./ Retained Earnings <u>'000 Taka</u>	Total Equity <u>'000 Taka</u>
Balance as at 1 January 2020	152,183	(28,912)	4,985,438	5,108,709
Payment of final dividend for 2019	-	-	(45,655)	(45,655)
Profit for the period	-	-	382,821	382,821
Balance as at 30 June 2020	152,183	(28,912)	5,322,605	5,445,876
Balance as at 1 January 2019	152,183	(2,283)	4,322,791	4,472,691
Payment of final dividend for 2018	-	-	(570,085)	(570,085)
Profit for the period	-	-	559,368	559,368
Other Comprehensive income	-	2,791	-	2,791
Balance as at 30 June 2019	152,183	508	4,312,074	4,464,765